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**From:**

**Sent:** Tuesday, April 03, 2012 10:24:03 AM

**To:**

**Cc:**

**Subject:** RE: 9th Cir. Alter Ego Rule

Thanks I'd like to see what you come up with. It does seem to be either fraud or injustice. [NLRB v. Greater Kansas City Roofing](#), 2 F.3d 1047 (10<sup>th</sup> Cir. 1993 ) explains [Seymour](#) and how it has played out and cites [Bd. of Trs. of Mill Cabinet Pension Trust Fund](#) too. (In general, we reference the two factor test in [NLRB v. Greater Kansas City Roofing](#) where the factors to be used under the federal common law test are unclear in a circuit per CC Notice 2012-002.) A recent tax refund case addressed the alter ego doctrine to see if the action was brought properly under IRC 7426 and noted that the California alter ego doctrine and the federal common law are virtually identical and therefore looked to the more developed California law as instructive and found it's not necessary to prove fraud. [Politte v. U.S.](#), Slip Copy, 2012 WL 965996 (S.D.Cal., 2012).